

EITC

Earned Income Tax Credit

EITC Eligibility Checklist – Tax Year 2002

Yes No

You may claim the EITC if you answer YES to all the following questions.*

1. Do you, your spouse (if filing jointly) and any qualifying child listed on Schedule EIC each have a valid SSN?
2. Is your filing status married filing jointly, head of household, qualifying widow(er) or single? Caution: If you are a nonresident alien, answer YES only if your filing status is married filing jointly and you are married to a U.S. citizen or resident alien.
3. Answer YES if you are not filing Form 2555 or Form 2555-EZ. Otherwise, answer NO.
4. Is your investment income \$2,550 or less?
5. Is your total earned income at least \$1 but less than:
 - \$11,060 (\$12,060 if married filing jointly) if you do not have a qualifying child,
 - \$29,201 (\$30,201 if married filing jointly) if you have one qualifying child, or
 - \$33,178 (\$34,178 if married filing jointly) if you have more than one qualifying child?
6. Is your adjusted gross income (AGI) less than:
 - \$11,060 (\$12,060 if married filing jointly) if you do not have a qualifying child,
 - \$29,201 (\$30,201 if married filing jointly) if you have one qualifying child, or
 - \$33,178 (\$34,178 if married filing jointly) if you have more than one qualifying child?
7. Answer YES if you (and your spouse if filing a joint return) are not a qualifying child of another person. Otherwise, answer NO.

STOP: If you have a qualifying child, answer questions 8 and 9 and skip 10 through 12. If you do not have a qualifying child, skip questions 8 and 9 and answer 10 through 12.*

8. Does your child meet the age, residency and relationship tests for a qualifying child?
9. Is your child a qualifying child only of you? Answer YES if your qualifying child also meets the tests to be a qualifying child of another person, but either a) the other person is not claiming the EITC using that child, or b) if the other person is claiming the EITC using that child, you can treat the child as a qualifying child but the other person cannot.
10. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year?
11. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2002?
12. Answer YES if you (and your spouse if filing a joint return) cannot be claimed as a dependent on anyone else's return. Answer NO if you (or your spouse if filing a joint return) can be claimed as a dependent on someone else's return.

* *Persons with a qualifying child:* If you answered YES to questions 1 through 9, you can claim the EITC. Remember to fill out Schedule EIC, *Earned Income Credit, Qualifying Child Information*, and attach it to your Form 1040 or Form 1040A. You cannot use Form 1040EZ.

* *Persons without a qualifying child:* If you answered YES to questions 1 through 7, and 10 through 12, you can claim the EITC.

If you answered NO to any question that applies to you, you are not eligible for the EITC.



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